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ABSTRACT

Presented in this document are the financial data for the provincially assisted universities of Ontario for fiscal year 1971. The data are presented by: (1) total operating expenses by object of expense and functional area: (2) total expenses by type of fund and object of expense; (3) total revenue by source of revenue and type of fund; (4) percentage of operating expenses by object of expense and by university; (5) percentage of operating expenses by functional area and by university; (6) percentage of analysis of total expenses by type of fund and by university; (7) percentage of operating revenue by source and by university; and (8) percentage of analysis of total revenue to each fund type by university. (HS)

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HE 003 574

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

ED 069247

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED JUNE 30, 1971

72-2

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1. COMMITTEE REPORT

REPORT OF
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO
TO THE COUNCIL OF ONTARIO UNIVERSITIES

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY-ASSISTED
UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR
ENDED JUNE 30th, 1971

The attached summaries have been compiled from the individual returns of each of the Provincially-Assisted Universities, as prepared on the new forms designed by the Committee of Finance Officers - Universities of Ontario. Included in the returns are details of total university revenue by fund and total university expenses by fund, function and object of expense. The summary data provided are outlined on the accompanying table of contents.

The Committee of Finance Officers has developed a greater degree of uniformity in the reporting of financial information because of the detailed guidelines and definitions employed. There still remains, however, considerable further analysis and discussion before true comparability can be achieved. In this regard it is pointed out that the organizational structures, the physical environment, the budgetary procedures, the accounting structures and the management philosophy differ from one university to another.

This being the first year for the new reporting format, comparisons cannot be made with prior years. The summaries may, however, be used as a basis for approximate comparison within the current year and will serve as a reasonable base in future years. During the past year this reporting format has been used as a basis for discussion in meetings with C.A.U.B.O. and Statistics Canada. It is the Committee's understanding that it will have a major influence on the establishment of a common basis for financial reporting at the national level.

Task Force 'A' of the Committee of Finance Officers, responsible for developing the current reporting format, has outlined an intensive programme of analysis and revision for the current fiscal year including definitions for reporting on salaries, computing costs and allocation, physical plant activities and university financial statement presentation. The members of the Task Force would welcome comments and suggestions from readers of this Report to assist in this effort.

In the opinion of the Committee of Finance Officers this Report represents the first phase of financial reporting along functional lines. The Committee, recognizing the need to expand further into this area, is presently studying the feasibility of incorporating some form of programme costing into the University financial systems. While the development of suitable programme costing procedures may be a few years away, comparability of reporting will be one aspect in the advancement of the project.

Chairman
Committee of Finance Officers
Universities of Ontario

February 15, 1972.

2. GENERAL CAVEAT

GENERAL CAVEAT

Through the use of this new format, considerable progress has been made in establishing uniformity in the reporting of the financial information required of the Provincially-Assisted Universities. However, because of differences between universities such as in organization, physical environment, management philosophy, budgetary and accounting procedures, true comparability in reporting requires much further research and analysis. Accordingly, certain of the summary data of revenue and expenses shown may be subject to interpretation or clarification until such time that full comparability has been achieved.

3. SUMMARY INFORMATION

TABLE 1

1970-71 Actual
Total OPERATING Expenses by Object of Expense and Functional Area
For the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)
(in $000)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Administration	Physical Plant	Other	Total
	Excl. Medicine	Medicine	Sub-Total							
1. Salaries - Instruction and Research										
(i) Academic (a) Full-time	118,290	11,499	129,789							129,789
(b) Part-time	13,425	1,640	15,065							15,065
(c) On leave	3,450	69	3,519							3,519
(ii) Other instruction and research	17,325	615	17,940							17,940
Subtotal	152,490	13,823	166,313							166,313
2. Other salaries and wages	31,291	5,742	37,033	17,127	7,824	6,680	17,104	27,264	1,639	114,671
3. Fringe benefits	14,472	2,076	16,548	1,133	562	417	1,649	2,389	492	23,190
4. Books and periodicals	-	-	-	11,557	-	-	-	-	-	11,557
5. Furniture and equipment (a) purchase	8,315	505	8,820	274	2,346	94	420	786	83	12,823
(b) rental	683	35	718	145	5,277	7	207	190	28	6,572
6. Space rental	497	-	497	3	-	88	8	363	45	1,004
7. Operational Supplies and Expense	12,276	2,044	14,320	1,263	1,424	1,387	2,666	6,512	1,297	28,869
8. Cost of goods sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	12,201	-	12,201
10. Taxes (a) property	-	-	-	-	-	-	-	2,189	340	2,529
(b) other	-	-	-	-	-	-	-	202	-	202
11. Renovations and alterations	-	-	-	-	-	-	-	5,844	-	5,844
12. Internal cost allocations	232	-	232	-	(605)	99	(182)	(2,167)	(44)	(2,667)
13. External contracted services	336	27	363	19	528	32	271	1,847	85	3,145
14. Scholarships, bursaries, etc.	481	173	654	-	-	238	-	-	-	892
15. Principal and interest repayments	-	-	-	-	400	71	-	-	263	734
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings		-	-	-	-	-	-	714	-	714
18. Miscellaneous	5,674	32	6,003	204	177	932	1,383	865	5,561	15,125
TOTAL	226,747	24,754	251,501	31,725	17,933	10,045	23,526	59,199	9,789	403,718

TABLE 2

1970-71 Actual
TOTAL Expenses (All Funds) by Type of Fund and Object of Expenditure
For the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)
(in 3000)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction & Research								
(i) Academic (a) Full-time	129,789	-	689	123	130,601	-	-	130,601
(b) Part-time	15,065	-	67	510	15,642	-	-	15,642
(c) On leave	3,519	-		-	3,519	-	-	3,519
(ii) Other instruction & research	17,940	-	21,882	710	40,532	212	-	40,744
Sub-Total	166,313	-	22,638	1,343	190,294	212	-	190,506
2. Other salaries and wages	114,671	9,363	9,472	810	134,316	212	208	134,736
3. Fringe benefits	23,190	602	976	68	24,836	2	6	24,844
4. Books and Periodicals	11,557	-	24	-	11,581	227	61	11,869
5. Furniture & Equipment								
(a) Purchase	12,823	367	6,734	4	19,928	26	8,129	28,083
(b) Rental	6,572	54	27	1	6,654	-	-	6,654
6. Space Rental	1,004	102	-	1	1,107	-	-	1,107
7. Operational Supplies & Expense	28,869	2,894	14,353	845	46,961	630	-	47,591
8. Cost of goods sold	-	9,338	-	-	9,338	-	-	9,338
9. Utilities	12,201	1,310	8	1	13,520	-	-	13,520
10. Taxes (a) Property	2,529	286	-	-	2,815	-	-	2,815
(b) Other	202	1	-	-	203	-	-	203
11. Renovations & Alternations	5,844	430	-	-	6,274	8	1,147	7,429
12. Internal Cost Allocations	(2,667)	2,154	487	19	(7)	(73)	80	-
13. External Contracted Services	3,145	6,905	11	-	10,061	-	153	10,214
14. Scholarships, Bursaries, etc.	892	-	-	-	892	3,934	-	4,826
15. Principal & Interest Repayments	734	5,590	-	-	6,324	-	4,227	10,551
16. Land and Site Services	-	-	-	-	-	-	13,072	13,072
17. Buildings	714	-	-	-	714	-	142,179	142,893
18. Miscellaneous	15,125	547	2,522	410	18,604	1,283	50	19,937
TOTAL	403,718	39,943	57,252	3,502	504,415	6,461	169,312	680,188

TABLE 3

1970-71 ACTUAL
TOTAL Revenue by Source of Revenue and Type of Fund
For the Provincially Assisted Universities of Ontario
(excluding Algoma and Nipissing)
(in $000)

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (including non-credit)	Sub Total	Trust & Endowment (Income)	Capital	Total
1. Government Grants								
(i) Provincial								
(a) Formula	295,325	-	-	-	295,325	-	-	295,325
(b) Principal and interest repayment	-	-	-	-	-	-	-	-
(c) Other	27,970	-	3,614	-	31,584	21	26,287	57,892
Total Provincial grants	323,295	-	3,614	-	326,909	21	26,287	353,217
(ii) Federal	1,355	-	42,419	-	43,774	55	1,963	45,792
(iii) Other	427	-	306	-	733	-	175	908
2. Fees (a) Tuition	61,866	-	-	4,007	65,873	-	-	65,873
(b) Other	3,547	14,696	-	13	18,256	-	-	18,256
3. Long Term Debt								
(a) Provincial	-	-	-	-	-	-	111,592	111,592
(b) Other	-	-	-	-	-	-	18,773	18,773
4. Gifts, Donations and Non-Government Grants	1,177	-	10,055	2	11,234	5,094	4,435	20,763
5. Other	11,683	25,191	858	22	37,754	2,169	5,611	45,534
Total Revenue	403,350	39,887	57,252	4,044	504,533	7,339	168,836	680,708
Total Expenses	403,718	39,943	57,252	3,502	504,415			
Excess of Revenue over Expenses	(368)	(56)	nil	542	118			

NOTE: In addition to the total Provincial Government grants shown above, the Government of Ontario provided $45,148,000 to the Provincially-Assisted Universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

1970-71 Actual
Percentage of OPERATING Expenses by Object of Expense by University
For the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

Object of Expense \ University	Brock	Carl.	Guelph (Excl. ODAF)	Guelph (Incl. ODAF)	Lake.	Laur.	McMas.	Ott.	Queen	Tor.	Scar.	Erin.	Trent	Wat.	West.	Windsor	York	Total
1. Salaries																		
(i) Acad. (a) Full-time	32.7	30.8	35.8	32.8	32.6	34.3	29.2	31.3	38.6	31.6	24.9	28.6	30.8	29.6	33.9	35.7	33.9	32.3
(b) Part-time	4.4	3.6	3.3	2.9	5.4	4.9	3.2	6.1	1.5	3.5	2.0	1.0	4.1	2.6	5.3	5.6	3.6	3.8
(c) On leave	1.6	0.9	0.4	0.3	0.9	0.3	0.7	0.8	0.7	0.8	1.0	-	3.2	1.1	0.8	1.9	1.0	0.9
(ii) Other Inst. & Res.	2.4	3.4	-	-	1.5	3.3	7.4	3.9	4.6	5.4	8.8	8.0	0.3	6.7	4.0	4.2	4.4	4.5
Sub-Total	41.1	38.8	39.5	36.1	40.3	42.8	40.5	42.0	45.5	41.3	36.7	37.6	38.3	40.0	44.0	47.4	42.9	41.5
2. Other Salaries & Wages	27.2	26.6	33.7	36.3	29.8	24.8	29.0	24.8	27.6	28.1	30.3	25.9	30.6	29.4	26.7	28.2	30.1	28.6
3. Fringe benefits	6.1	5.0	4.7	4.6	5.5	4.1	7.3	6.6	5.8	6.3	5.4	4.7	6.0	5.0	6.1	4.1	5.9	5.8
4. Books and Periodicals	3.7	4.2	2.2	1.6	3.6	4.0	3.0	2.6	3.2	2.0	2.0	2.8	3.2	2.7	3.3	4.5	3.8	2.9
5. Furniture and Equipment																		
(a) Purchases	3.3	5.6	2.8	2.8	3.3	4.3	1.7	4.6	1.9	2.7	2.5	5.5	0.1	6.4	3.6	2.7	0.3	3.2
(b) Rental	0.4	1.4	1.8	1.5	1.8	0.9	1.0	1.3	2.8	1.7	0.4	0.6	0.3	1.7	2.1	1.9	1.8	1.6
6. Space Rental	-	-	-	-	-	0.7	0.1	0.9	0.1	0.4	0.1	0.2	0.1	0.5	-	0.2	-	0.3
7. Op. Supplies and Exp.	9.1	7.2	9.1	9.9	5.7	7.0	7.8	3.8	6.3	10.0	10.0	10.2	5.3	5.8	4.5	4.6	6.4	7.2
8. Cost of goods sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Utilities	4.0	4.1	3.5	3.8	4.2	3.4	2.7	2.3	1.9	3.4	5.2	3.5	4.2	2.1	2.0	3.0	3.9	3.0
10. Taxes (a) Property	0.6	0.1	0.8	0.6	0.7	0.5	0.6	0.6	0.9	0.6	0.9	0.5	0.6	0.5	0.7	0.7	0.6	0.6
(b) Other	-	0.8	-	-	-	-	-	-	-	-	-	-	0.2	-	-	-	-	0.1
11. Renov. and Alter.	-	1.4	2.1	2.3	0.1	-	2.3	4.3	1.1	1.5	-	-	0.2	0.2	2.1	0.6	-	1.5
12. Internal Cost Alloc.	-	0.1	(2.6)	(1.9)	(1.0)	-	(1.1)	(1.5)	0.5	(0.5)	(0.2)	(0.6)	-	(0.2)	(0.6)	(2.6)	(0.3)	(0.7)
13. Ext. contracted serv.	0.8	1.5	0.4	0.4	0.3	2.8	0.6	3.3	0.2	-	-	-	2.3	0.6	1.4	0.3	0.2	0.8
14. Scholarships etc.	-	-	-	-	-	-	0.3	0.2	-	0.7	-	-	0.5	-	-	0.3	-	0.2
15. Princ. & Int. Repay	0.1	-	0.3	0.2	-	-	1.4	-	-	-	-	-	1.5	-	-	-	0.5	0.2
16. Land and Site Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	3.6	3.2	1.8	1.8	5.7	4.6	2.8	4.2	2.2	1.8	6.7	9.0	6.6	4.9	4.0	4.0	3.9	3.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: 1. In calculating these percentages, the following items have been omitted to compensate for the effects of material non-recurring expenses:

- U. of Ottawa $1,798,000 Special Pension Plan Contribution
- U. of Western Ontario 714,000 Portable Building Purchase out of Operating

2. Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

1970-71 Actual
Percentage of OPERATING Expenses by Functional Area by University
For the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)

Functional Area / University	Instruction and Research			Library	Computing	Student Services	Administration	Physical Plant	Other	Total
	All Excl. Medicine	Medicine	Sub-total							
Brock	55.8	-	55.8	8.7	4.7	3.0	9.5	16.0	2.3	100.0
Carleton	58.4	-	58.4	9.9	5.7	3.6	6.6	15.0	0.8	100.0
Guelph (Excl. ODAF)	59.3	-	59.3	6.6	5.0	4.5	5.0	17.9	1.7	100.0
(Incl. ODAF)	61.8	-	61.8	4.7	3.6	3.2	5.7	19.7	1.4	100.0
Lakehead	59.0	-	59.0	8.5	4.3	2.9	9.2	15.3	0.7	100.0
Laurentian	57.4	-	57.4	9.0	4.1	5.1	8.7	14.1	1.6	100.0
McMaster	49.6	9.9	59.5	7.9	5.0	3.1	7.2	14.4	2.9	100.0
Ottawa	57.3	8.7	66.0	6.7	3.2	2.0	5.7	15.2	1.3	100.0
Queen's	55.4	10.3	65.7	8.1	4.6	0.7	7.2	12.0	1.8	100.0
Toronto	50.7	13.5	64.2	7.7	5.5	1.4	3.4	15.2	2.7	100.0
Scarborough	54.8	-	54.8	7.0	1.3	1.3	10.6	23.0	2.0	100.0
Erindale	57.1	-	57.1	7.1	1.0	1.5	10.9	19.6	2.8	100.0
Trent	56.1	-	56.1	9.5	1.4	2.6	10.0	17.0	3.4	100.0
Waterloo	62.3	-	62.3	6.9	6.0	5.0	6.5	11.8	1.6	100.0
Western	56.5	10.1	66.6	8.2	4.1	1.8	5.5	11.8	2.0	100.0
Windsor	61.3	-	61.3	10.7	2.7	2.0	6.5	14.8	2.0	100.0
York	62.7	-	62.7	10.1	3.7	3.7	4.8	12.8	2.2	100.0
TOTAL	56.5	6.2	62.7	7.9	4.5	2.5	5.9	14.6	2.0	100.0

NOTE: 1. In calculating these percentages, the following items have been omitted to compensate for the effects of material non-recurring expenses:

- U. of Ottawa $1,798,000 Special Pension Plan Contribution
- U. of Western Ontario 714,000 Portable Building Purchase out of Operating

2. Queen's University - Expenses of Student Health Service and Athletics are not included under the function of "Student Services". In this case, these expenses have been made from Trust and Endowment Funds.

3. Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

1970-71 Actual Percentage Analysis of TOTAL Expenses (incl. all funds) by Type of Fund and by University for the Provincially-Assisted Universities of Ontario (excluding Algoma and Nipissing)

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

Type of Fund / University	NON-CAPITAL FUNDS						TOTAL FUNDS*		
	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl. Non-credit)	Total Non-Capital	Total Non-Capital	Total Capital	Total All Funds
Brock	84.4	9.0	4.5	1.3	0.9	100.0	91.9	8.1	100.0
Carleton	83.2	10.2	5.6	0.9	0.2	100.0	81.6	18.4	100.0
Guelph (Excl. ODAF)	75.8	12.5	10.4	1.1	0.2	100.0	60.0	40.0	100.0
(Incl. ODAF)	81.4	9.5	7.9	0.8	0.4	100.0	66.3	33.7	100.0
Lakehead	84.6	9.2	2.8	0.5	2.8	100.0	67.0	33.0	100.0
Laurentian	92.5	3.7	3.1	0.5	0.1	100.0	64.6	35.4	100.0
McMaster	70.0	10.9	17.3	1.2	0.6	100.0	58.1	41.9	100.0
Ottawa	87.1	3.9	8.6	0.2	0.2	100.0	75.2	24.8	100.0
Queen's	72.4	7.9	14.7	4.4	0.6	100.0	78.8	21.2	100.0
Toronto	78.1	1.9	17.1	2.0	0.8	100.0	88.0	12.0	100.0
Scarborough	97.5	2.5	-	-	-	100.0	83.9	16.1	100.0
Erindale	97.7	2.3	-	-	-	100.0	49.5	50.1	100.0
Trent	77.2	17.3	4.1	1.2	0.3	100.0	78.1	21.9	100.0
Waterloo	77.7	10.9	10.1	0.5	0.8	100.0	78.9	21.1	100.0
Western	74.8	11.4	12.3	0.6	0.9	100.0	78.2	21.8	100.0
Windsor	86.7	7.8	5.5	-	-	100.0	68.1	31.9	100.0
York	78.1	13.0	6.7	0.9	1.4	100.0	72.4	27.6	100.0
TOTAL	79.0	7.8	11.2	1.3	0.7	100.0	75.1	24.9	100.0

*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.
Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

1970-71 Actual
Percentage of OPERATING Revenue by Source and by University
For the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)

Source of Funds \ University	Brock	Carl.	Guelph (excl. ODAF)	Guelph (incl. ODAF)	Lake.	Laur.	McMas.	Ott.	Queen	Tor.	Scar.	Erin.	Trent	Wat.	West.	Wind.	York	Total
1. Government Grants																		
(i) Provincial																		
(a) Formula	56.8	74.7	78.1	55.4	58.0	53.4	74.3	68.7	80.1	80.3	63.8	60.0	49.6	78.0	79.3	72.0	76.0	73.2
(b) Prin. & Int.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Other	20.8	0.8	2.1	29.9	18.6	23.1	6.4	11.4	2.5	1.9	15.1	20.5	31.4	0.8	0.7	3.4	0.6	6.9
Total Provincial	77.6	75.5	80.2	85.3	76.6	76.5	80.7	80.1	82.6	82.2	78.9	80.5	81.0	78.8	80.0	75.4	76.6	80.1
(ii) Federal	-	0.5	-	-	-	0.3	0.7	0.7	-	0.5	-	-	-	0.6	-	-	0.2	0.3
(iii) Other	-	-	-	-	1.0	-	0.6	-	-	-	-	-	-	-	0.3	-	0.1	0.1
2. Fees (a) Tuition	20.9	21.3	14.4	10.2	20.1	18.0	14.2	14.7	15.2	10.1	20.2	18.8	16.1	16.2	16.1	21.8	22.3	15.3
(b) Other	0.4	1.7	1.0	0.7	0.8	2.6	0.9	1.8	-	0.6	0.5	0.4	0.9	1.1	0.9	1.3	0.2	0.9
3. Long-term Debt																		
(a) Provincial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Gov't Grants	-	-	-	-	-	-	0.1	-	1.2	0.6	-	-	0.8	-	0.3	0.3	0.0	0.3
5. Other	1.2	1.0	4.4	3.8	1.5	2.5	2.7	2.7	1.1	5.8	0.4	0.3	1.1	3.3	2.5	1.3	0.4	2.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

1970-71 Actual Percentage Analysis of TOTAL Revenue (incl. all funds) by
Type of Fund and by University for the Provincially-Assisted Universities of Ontario
(excluding Algoma and Nipissing)

Type of Fund / University	NON-CAPITAL FUNDS						TOTAL FUNDS*		
	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl. Non-credit)	Total Non-Capital	Total Non-Capital	Total Capital	Total All Funds
Brock	85.1	8.8	4.5	1.3	0.3	100.0	87.6	12.4	100.0
Carleton	82.7	9.9	5.6	1.6	0.2	100.0	79.2	20.8	100.0
Guelph (Excl. ODAF)	75.7	12.0	10.4	1.7	0.2	100.0	63.0	37.0	100.0
(Incl. ODAF)	81.3	9.1	8.0	1.3	0.3	100.0	69.1	30.9	100.0
Lakehead	84.5	9.1	2.8	0.8	2.9	100.0	70.3	29.7	100.0
Laurentian	92.1	4.1	3.2	0.6	0.1	100.0	62.0	38.0	100.0
McMaster	71.6	10.2	17.0	0.5	0.7	100.0	56.3	43.7	100.0
Ottawa	86.6	3.7	9.0	0.5	0.2	100.0	75.3	24.7	100.0
Queen's	71.4	8.2	14.6	4.3	1.5	100.0	78.6	21.4	100.0
Toronto	78.1	1.9	17.1	2.0	0.9	100.0	87.0	13.0	100.0
Scarborough	97.5	2.5	-	-	-	100.0	88.7	11.3	100.0
Erindale	98.0	2.0	-	-	-	100.0	48.9	51.1	100.0
Trent	78.2	16.3	4.0	1.4	0.1	100.0	78.6	21.4	100.0
Waterloo	76.4	12.2	10.1	0.6	0.7	100.0	81.3	18.7	100.0
Western	74.1	11.4	12.1	1.3	1.1	100.0	81.5	18.5	100.0
Windsor	87.4	7.0	5.4	-	0.2	100.0	69.1	30.9	100.0
York	78.0	12.6	6.7	1.3	1.4	100.0	68.9	31.1	100.0
TOTAL	78.9	7.8	11.2	1.4	0.8	100.0	75.2	24.8	100.0

*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.
Percentages may not total exactly 100.0 due to rounding.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

4. GUIDELINES AND DEFINITIONS

August 23, 1971
(Revised)

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE DEPARTMENT OF UNIVERSITY AFFAIRS FOR THE FISCAL YEAR ENDED JUNE 30, 1971

GENERAL

The reporting format has been extended to include the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is anticipated that the reporting forms will be used for submissions of Budget information as well as Actual and in some instances may be used for submission of Anticipated Actuals. The heading of each page of the reporting forms provides for this description and upon submission you are asked to strike out the descriptions which are not applicable. The dates of submission and the recipients of the reports may vary from time to time and these details are therefore contained in the covering letter for each requirement.

When submitting budget estimates for Sponsored Research and for Trust and Endowment income, it is suggested that the estimates for the categories of revenue and the objects of expenses be submitted in the same proportion to the revised total as the actual categories of revenue and objects of expense were to the last actual totals, unless the reporting officer has evidence to the contrary.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to Revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "reconciliation" on page 18.

Previous reporting forms made separate provision for showing recoveries from external sources. This "object" has been omitted and the expenses should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net', i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or com-

parable reflection of the results, e.g. the costs of the computer centre are educational and the recovery as revenue is an assist to the university financing which may vary from time to time. Conversely the sale of power, heat, etc. may depict an overbuilt/overcost situation which if included at gross would distort the ratio of the expense in the operational area. As the reports reach the stage or more advanced definition, it will be possible to clarify these areas to a greater extent.

Pages 4, 5 and 6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their true consideration.

GUIDELINES AND DEFINITIONS

A. TOTAL REVENUE - (Refer to Page 1 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

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2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services. etc.

Note: Number of eligible BIU's, applicable to Provincial Formula grant (Item 1(i)(a)) to be shown at bottom of Page 1, in the space provided.

B. FUNDS (Page 2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (The separation is the same as that used in the CAUBO reporting). The expenses in Ancillary Enterprises should include the full costs, both direct and indirect but excluding rental for use of university space.

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

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3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds - the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in item 2 on page 6.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds is to be brought forward to page 1 from page 2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

C. OPERATING EXPENSES - FUNCTIONAL AREAS (Page 3 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - all campus computing facilities. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Previous reporting forms called for an allocation of computing costs to other functional areas, however this has been discontinued on a temporary basis because the majority of universities do not have the necessary data to make a meaningful allocation. There will be, however, allocations to other Funds and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply particularly to "charges" made to Sponsored Research funds.

At the present time, a study of computer chargeout systems and cost

allocations is proceeding under a Joint Committee of C.C.G. and COFO-UO and further definition relating to the allocation of computing costs has been tabled pending the report of that committee.

4. Student Services - services provided to students by the university outside of normal teaching, research and administrative services, which are provided at no specific charge or where a charge is included in the incidental fee structure of the university. This will include - Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. cultural, Student Centre costs, music, drama, etc., Co-ordination (Waterloo only). Do not include student activity fees collected and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research and Management Information Systems, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for utilities on Page 14). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense).

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7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please Note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

D. OBJECTS OF EXPENSES - (Pages 2 and 3 of the financial reporting forms).

1. Salaries - Instruction and Research

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions.

(a) Full-time - include basic salaries paid to all staff hired on a full-time equivalent basis, i.e. with full duties and salary for one four-month term or more.

(b) Part-time - include all payments to full-time or part-time staff for part-time teaching, i.e. less than full duties and full salary, and including summer school, credit extension and summer supplements.

(c) On Leave - include all payments for leave of absence or sabbatical.

Note: Visiting professors should be included above in (a) or (b) according to their appointment in the four-month term or two-term session. Adjunct professors or guest lecturers will normally be included under (b) if of academic rank.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the object of expense, i.e. 1(i), 1(ii) or 2, according to the rank and/or classification of the recipient.

2. Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

3. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

4. Books and Periodicals - It was intended in the reporting of Operating Expenses that the acquisition of books and periodicals would all show under the functional area of library. It was not felt that the reference to "the acquisition for other than library" would apply to functional areas outside of Instruction and Research. Having determined the amounts within the academic area, if applicable, these should be shown under the heading of the library.

5. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equip-

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ment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

6. Space Rental - include here the cost of renting space and land, also property taxes paid upon the space rental if disbursed separately.

7. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

8. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g. Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 16, Item 13, particularly as this relates to the contracting of services under ancillary enterprises.

9. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

10. Taxes - include under functional column "Physical Plant" only.

(a) Property taxes for which there are compensatory grants.

(b) All other payments for municipal services out of operating funds.

Note: Do not include taxes paid in relation to space rental, see Space Rental object above.

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11. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

12. Internal Cost Allocations - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page 3 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page 2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects

and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page 4 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

13. External Contracted Services - include here all expenses for services contracted by external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use page 5 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

14. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

15. Principal and Interest Payments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the

Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

16. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

17. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

18. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use page 6 of the financial reporting forms to show details by description and amount of the items included in this object.

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E. Reconciliation

The sub-total for excess of revenue over expenses, including the Operating, Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

5. INDIVIDUAL UNIVERSITY FINANCIAL INFORMATION

(University) Brock

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

ACTUAL: FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	3816	-	-	-	3816	-	-	3816
b) Principal & interest re-payment	-	-	-	-	-	-	1218	1218
c) Other	1398	-	4	-	1402	2	-	1404
(ii) Federal	-	-	338	-	338	-	-	338
(iii) Other	-	-	-	-	-	-	-	-
2. Fees a) Tuition	1405	-	-	27	1432	-	-	1432
b) Other	26	407	-	-	433	-	-	433
3. Long Term Debt								
a) Provincial	-	-	-	-	-	-	850	850
b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	-	-	12	-	12	64	50	126
5. Other	78	285	-	-	363	37	219	619
TOTAL REVENUE	6723	692	354	27	7796	103	2337	10236
TOTAL EXPENSES (brought forward from page 2)								
Excess of Revenue over Expenses	40	(20)	NIL	(42)	(22)			

DATE Dec. 9/71 . No. of Eligible BIU's 3056.3

Reporting Officer

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(University) Brock

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

XXXXXXXXXXXXXXXXXXXXXXXXXXXXACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	2187	-	-	-	2187	-	-	2187
b) Part-time	294	-	-	-	294	-	-	294
c) On leave	106	-	-	-	106	-	-	106
(ii) Other instruction and research	161	-	148	53	362	-	-	362
SUB-TOTAL	2748	-	148	53	2949	-	-	2949
2. Other salaries and wages	1819	110	-	-	1929	-	-	1929
3. Fringe benefits	405	7	-	-	412	-	-	412
4. Books and periodicals	249	-	-	-	249	-	-	249
5. Furniture and equipment:								
a) Purchase	220	3	82	-	305	21	256	582
b) Rental	28	-	-	-	28	-	-	28
6. Space rental	3	10	-	-	13	-	-	13
7. Operational supplies & exp.	607	29	124	16	776	21	-	797
8. Cost of Goods Sold	-	227	-	-	227	-	-	227
9. Utilities	264	66	-	-	330	-	-	330
10. Taxes a) Property	41	-	-	-	41	-	-	41
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-
13. External contracted services	54	128	-	-	182	-	-	182
14. Scholarships, bursaries, etc.	-	-	-	-	-	61	-	61
15. Principal and interest re-payments	7	130	-	-	137	-	1218	1355
16. Land and site services	-	-	-	-	-	-	46	46
17. Buildings	-	-	-	-	-	-	399	399
18. Miscellaneous	238	2	-	-	240	-	-	240
TOTAL	6683	712	354	69	7818	103	1919	9840

(University) Brock

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL: ~~XXXXXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	2187		2187							2187
(b) Part-time	294		294							294
(c) On leave	106		106							106
(ii) Other instruction and research	161		161							161
SUB-TOTAL	2748		2748							2748
2. Other salaries and wages	381		381	265	71	122	446	508	26	1819
3. Fringe benefits	278		278	26	7	-	46	48	-	405
4. Books and Periodicals	-	-	-	249	-	-	-	-	-	249
5. Furniture and Equipment	-	-	-	-	-	-	-	-	-	-
(a) Purchase	12	-	12	-	198	-	-	-	10	220
(b) Rental	10	-	10	-	-	-	4	14	-	28
6. Space Rental	-	-	-	-	-	-	3	-	-	3
7. Operational supplies & exp.	215	-	215	42	36	56	94	164	-	607
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	264	-	264
10. Taxes a) Property	-	-	-	-	-	-	-	-	41	41
b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-	-	-
13. External contracted services	-	-	-	-	-	-	-	54	-	54
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
15. Principal and interest repayments	-	-	-	-	-	-	-	-	7	7
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	88	-	88	-	-	21	39	19	71	238
TOTAL	3732	-	3732	582	312	199	632	1071	155	6683

REVISED

(University) CARLETON

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	18,062				18,062			18,062
b) Principal & interest re-payment							3,091	3,091
c) Other	193				193			193
(ii) Federal	122		1,437		1,559			1,559
(iii) Other			37		37			37
2. Fees a) Tuition	5,138			39	5,177			5,177
b) Other	420	1,245			1,665			1,665
3. Long Term Debt								
a) Provincial							7,550	7,550
b) Other								
4. Gifts, Donations and Non-Government Grants	3		158		161	165	125	451
5. Other	232	1,645		22	1,899	292		2,191
TOTAL REVENUE	24,170	2,890	1,632	61	28,753	457	10,766	39,976
TOTAL EXPENSES (brought forward from page 2)	24,167	2,952	1,632	47	28,798			
Excess of Revenue over Expenses	3	(62)	NIL	14	(45)			

DATE November 15, 1971 No. of Eligible BIU's 14038.2

Reporting Officer

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(University) Carleton

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	7,454				7,500			7,500
b) Part-time	877				877			877
c) On leave	229				229			229
(ii) Other instruction and research	818		855	42	1,627			1,627
SUB-TOTAL	9,378	-	855	42	10,233			10,233
2. Other salaries and wages	6,423	408	54	5	6,932			6,932
3. Fringe benefits	1,219	36	1		1,256			1,256
4. Books and periodicals	1,020	-	-		1,020		15	1,035
5. Furniture and equipment								
a) Purchase	1,343	17	333		1,693			1,693
b) Rental	345	-	-		345			345
6. Space rental	-	-	-					-
7. Operational supplies & exp.	1,743	390	220		2,344			2,344
8. Cost of Goods Sold	-	804	-		804			804
9. Utilities	987	181	-		1,168			1,168
10. Taxes a) Property	21	-	-		21			21
b) Other	193	-	-		193			193
11. Renovations & alterations	343	-	-		343			343
12. Internal cost allocations	16	(16)	-		-			-
13. External contracted services	364	659	-		1,023			1,023
14. Scholarships, bursaries, etc.	-	-	-	-	-	254		254
15. Principal and interest repayments	-	456	-		456		3,091	3,547
16. Land and site services	-	-	-		-		492	492
17. Buildings	-	-	-		-		6,044	6,044
18. Miscellaneous	781	17	169		967			967
TOTAL	24,167	2,952	1,632	47	28,798	254	9,642	38,694

(University) Carleton

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	7,454									7,454
(b) Part-time	877									877
(c) On leave	229									229
(ii) Other instruction and research	818									818
SUB-TOTAL	9,378									9,378
2. Other salaries and wages	2,069			1,145	438	454	1,119	1,198		6,423
3. Fringe benefits	860			95	40	42	77	105		1,219
4. Books and Periodicals	-			1,020	-	-	-	-		1,020
5. Furniture and Equipment										
(a) Purchase	696			24	472	2	68	81		1,343
(b) Rental	-			-	342	2	-	1		345
6. Space Rental	-			-	-	-	-	-		-
7. Operational supplies & exp.	707			99	79	342	190	317		1,734
8. Cost of Goods Sold	-			-	-	-	-	-		-
9. Utilities								987		987
10. Taxes a) Property	-			-	-	-	-	21		21
b) Other	-			-	-	-	-	193		193
11. Renovations & alterations	-			-	-	-	-	343		343
12. Internal cost allocations	-			-	-	6	-	10	-	16
13. External contracted services	-			-	-	-	-	364		364
14. Scholarships, bursaries, etc.	-			-	-	-	-	-		-
15. Principal and interest repayments	-			-	-	-	-	-		-
16. Land and site services	-			-	-	-	-	-		-
17. Buildings	-			-	-	-	-	-		-
18. Miscellaneous	394			17	12	23	131	8	196	781
TOTAL	14,104			2,400	1,383	871	1,585	3,628	196	24,167

Excludes O.D.A.F. contract
for Research & Services

(University) Guelph

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET:~~ ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED June 30/71

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial: a) Formula	18,240				18,240			18,240
b) Principal & interest re-payment							3,553	3,553
	484		249		733		50	783
c) Other								
(ii) Federal			2,453		2,453			2,453
(iii) Other Municipal							50	50
2. Fees a) Tuition	3,359			50	3,409			3,409
b) Other	245				245			245
3. Long Term Debt								
a) Provincial							2,125	2,125
b) Other							14,540	14,540
4. Gifts, Donations and Non-Government Grants			519		519	434	765	1,718
5. Other	1,018	3,702			4,720	75	568	5,363
TOTAL REVENUE	23,346	3,702	3,221	50	30,319	509	21,651	52,479
TOTAL EXPENSES (brought forward from page 2)	23,514	3,866	3,221	77	30,678			
Excess of Revenue over Expenses	(168)	(164)	NIL	(27)	(359)			

DATE Dec. 10/71 No. of Eligible BIU's 13,101.8

Reporting Officer

(University) Guelph

Excludes O.D.A.F. contract for Research & Services

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

~~BUDGET~~: ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED June 30/71

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	8,420			6	8,426			8,426
b) Part-time	765				765			765
c) On leave	97				97			97
(ii) Other instruction and research	incl. above		1,010		1,010			1,010
SUB-TOTAL	9,282		1,010	6	10,298			10,298
2. Other salaries and wages	7,920	366	673	24	8,983			8,983
3. Fringe benefits	1,103	20	10	1	1,134			1,134
4. Books and periodicals	524				524			524
5. Furniture and equipment:								
a) Purchase	657	38	200		895		332	1,227
b) Rental	429				429			429
6. Space rental		8			8			8
7. Operational supplies & exp.	2,131	213	1,028	43	3,415	239		3,654
8. Cost of Goods Sold		52			52			52
9. Utilities	813				813			813
10. Taxes a) Property	183				183			183
b) Other								
11. Renovations & alterations	500	102			602			602
12. Internal cost allocations	(613)	504	109		-			-
13. External contracted services	102	1,621			1,723			1,723
14. Scholarships, bursaries, etc.						102		102
15. Principal and interest re-payments	71	918			989		6,161	7,150
16. Land and site services							2,873	2,873
17. Buildings							14,888	14,888
18. Miscellaneous	412	24	191	3	630			630
TOTAL	23,514	3,866	3,221	77	30,678	341	24,254	55,273

University) Guelph

Excludes O.D.A.F. contract for Research & Services

OPERATING EXPENSES

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

~~BUDGET~~: ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED June 30/71

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Instruction and Research — Medicine	Instruction and Research — Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	8,420		8,420							8,420
(b) Part-time	765		765							765
(c) On leave	97		97							97
(ii) Other instruction and research										
SUB-TOTAL	9,282		9,282							9,282
2. Other salaries and wages	2,224		2,224	851	644	731	827	2,374	259	7,920
3. Fringe benefits	749		749	50	38	36	50	167	13	1,103
4. Books and Periodicals				524						524
5. Furniture and Equipment										
(a) Purchase	485		485	12	69	12	12	65	2	657
(b) Rental				27	375	5	16	6		429
6. Space Rental										
7. Operational supplies & exp.	978		978	71	144	132	248	473	85	2,131
8. Cost of Goods Sold										
9. Utilities								813		813
10. Taxes a) Property								183		183
b) Other										
11. Renovations & alterations								500		500
12. Internal cost allocations					(109)			(460)	(44)	(613)
13. External contracted services	20		20	7	1	1	4	68	1	102
14. Scholarships, bursaries, etc.										
15. Principal and interest repayments						71				71
16. Land and site services										
17. Buildings										
18. Miscellaneous	215		215	7	14	64	20	9	83	412
TOTAL	13,953		13,953	1,559	1,176	1,052	1,177	4,198	399	23,514

(University) Guelph

Contracted Research & Services - O.D.A.F.

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~ ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED June 30/71

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial: a) Formula								
b) Principal & interest re-payment								
c) Other	9,365				9,365			
(ii) Federal								
(iii) Other								
2. Fees a) Tuition								
b) Other				79	79			
3. Long Term Debt								
a) Provincial								
b) Other								
4. Gifts, Donations and Non-Government Grants								
5. Other	221				221			
TOTAL REVENUE	9,586			79	9,665			
TOTAL EXPENSES (brought forward from page 2)	9,586			79	9,665			
Excess of Revenue over Expenses			NIL					

DATE Dec. 10, 1971 No. of Eligible BIU's N/A

Reporting Officer

(University) Guelph

Contracted Research
& Services - O.D.A.F.

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

~~BUDGET~~: ACTUAL: ~~ANTICIPATED~~ ACTUAL FOR THE FISCAL YEAR ENDED June 30/71

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000.	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	2,443			37	2,480			2,480
b) Part-time	211			10	221			221
c) On leave								
(ii) Other instruction and research								
SUB-TOTAL	2,654			47	2,701			2,701
2. Other salaries and wages	4,095			12	4,107			4,107
3. Fringe benefits	411			3	414			414
4. Books and periodicals								
5. Furniture and equipment:								
a) Purchase	269				269			269
b) Rental	76				76			76
6. Space rental								
7. Operational supplies & exp.	1,142			17	1,159			1,159
8. Cost of Goods Sold								
9. Utilities	455				455			455
10. Taxes a) Property								
b) Other								
11. Renovations & alterations	257				257			257
12. Internal cost allocations								
13. External contracted services	46				46			46
14. Scholarships, bursaries, etc.								
15. Principal and interest repayments								
16. Land and site services								
17. Buildings								
18. Miscellaneous	181				181			181
TOTAL	9,586			79	9,665			9,665

University of Guelph

Contracted Research & Services - O.D.A.F.
OPERATING EXPENSES

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

~~BUDGET~~: ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Instruction and Research — Medicine	Instruction and Research — Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	2,443		2,443							2,443
(b) Part-time	211		211							211
(c) On leave										
(ii) Other instruction and research										
SUB-TOTAL	2,654		2,654							2,654
2. Other salaries and wages	2,310		2,310		63		516	1,206		4,095
3. Fringe benefits	289		289		4		32	86		411
4. Books and Periodicals										
5. Furniture and Equipment										
(a) Purchase	224		224		2		9	34		269
(b) Rental					60		13	3		76
6. Space Rental										
7. Operational supplies & exp.	761		761		23		115	243		1,142
8. Cost of Goods Sold										
9. Utilities								455		455
10. Taxes a) Property										
b) Other										
11. Renovations & alterations								257		257
12. Internal cost allocations	154		154		(154)					
13. External contracted services	9		9				2	35		46
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	104		104		2		9	5	61	181
TOTAL	6,505		6,505				696	2,324	61	9,586

Revised - December 6, 1971

(University) LAKEHEAD

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	5,317				5,317			5,317
b) Principal & interest re-payment							1,912	1,912
c) Other	1,705		50		1,755			1,755
(ii) Federal			240		240			240
(iii) Other	94				94			94
2. Fees a) Tuition	1,840			306	2,146			2,146
b) Other	74	985		2	1,061			1,061
3. Long Term Debt								
a) Provincial							1,575	1,575
b) Other							2,321	2,321
4. Gifts, Donations and Non-Government Grants			14	2	16	38	594	648
5. Other	137				137	47	105	289
TOTAL REVENUE	9,167	985	304	310	10,766	85	6,507	17,358
TOTAL EXPENSES (brought forward from page 2)	9,156	996	304	303	10,759			
Excess of Revenue over Expenses	11	(11)	NIL	7	7			

DATE December 6, 1971 No. of Eligible BIU's 4,102

R.C. Lovering
Reporting Officer

(University) LAKEHEAD

Revised - December 6, 1971

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	2,984				2,984			2,984
b) Part-time	491		59		550			550
c) On leave	79				79			79
(ii) Other instruction and research	136				136			136
SUB-TOTAL	3,690		59		3,749			3,749
2. Other salaries and wages	2,728	145	70	174	3,117			3,117
3. Fringe benefits	503	10	2	2	520			520
4. Books and periodicals	333				333			333
5. Furniture and equipment:								
a) Purchase	304	7	83		394		165	559
b) Rental	167			1	168			168
6. Space rental								
7. Operational supplies & exp.	520	47	41	39	647			647
8. Cost of Goods Sold		252			252			252
9. Utilities	300				380			380
10. Taxes a) Property	64				64			64
b) Other								
11. Renovations & alterations	6				6			6
12. Internal cost allocations	(90)	75		15				
13. External contracted services	28	252			290			290
14. Scholarships, bursaries, etc.						58		58
15. Principal and interest repayments		173			173		2,165	2,338
16. Land and site services								
17. Buildings							4,917	4,917
18. Miscellaneous	520	25	49	72	666			666
TOTAL	9,156	993	304	303	10,759	58	7,247	18,064

University) LAKEHEAD

Revised - December 6, 1971

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	2,984		2,984							2,984
(b) Part-time	491		491							491
(c) On leave	79		79							79
(ii) Other instruction and research	136		136							136
SUB-TOTAL	3,690		3,690							3,690
2. Other salaries and wages	573		573	364	223	159	621	786	2	2,728
3. Fringe benefits	322		322	25	17	11	63	60	8	506
4. Books and Periodicals				333						333
5. Furniture and Equipment										
(a) Purchase	229		229	17	20	3	23	12		304
(b) Rental	3		3	5	110		49			167
6. Space Rental										
7. Operational supplies & exp.	324		324	19	16	18	28	115		520
8. Cost of Goods Sold										
9. Utilities								380		380
10. Taxes a) Property								64		64
b) Other								6		6
11. Renovations & alterations							(15)	(75)		(90)
12. Internal cost allocations								19		28
13. External contracted services				9						
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	264		264	4	11	78	76	32	55	520
TOTAL	5,405		5,405	776	397	269	845	1,399	65	9,156

(University) Laurentian University of Sudbury

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

CONSOLIDATED REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ~~SUPPLEMENTAL~~ FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	3,941	-	-	-	3,941	-	-	3,941
b) Principal & interest re-payment	-	-	-	-	-	-	1,131	1,131
c) Other	1,707	-	7	-	1,714	-	1,426	3,140
(ii) Federal.	25	-	206	-	231	-	-	231
(iii) Other	-	-	-	-	-	-	-	-
2. Fees a) Tuition	1,331	-	-	10	1,341	-	-	1,341
b) Other	193	-	-	-	193	-	-	193
3. Long Term Debt								
a) Provincial	-	-	-	-	-	-	3,350	3,350
b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	-	-	40	-	40	21	-	61
5. Other	184	326	-	-	510	24	140	674
TOTAL REVENUE	7,381	326	253	10	7,970	45	6,047	14,062
TOTAL EXPENSES (brought forward from page 2)	7,524	305	253	11	8,093			
Excess of Revenue over Expenses	(143)	21	NIL	(1)	(123)			

DATE November 16, 1971 No. of Eligible BIU's 3,137.1

Reporting Officer

(University) Laurentian University of Sudbury

EXPENSES

BUDGET ACTUALS - REVENUES AND EXPENSES FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	2,579	-	-	-	2,579	-	-	2,579
b) Part-time	369	-	-	-	369	-	-	369
c) On leave	23	-	-	-	23	-	-	23
(ii) Other instruction and research	249	-	-	-	249	-	-	249
SUB-TOTAL	3,220	-	-	-	3,220	-	-	3,220
2. Other salaries and wages	1,866	50	52	8	1,976	-	-	1,976
3. Fringe benefits	311	-	-	-	311	-	-	311
4. Books and periodicals	303	-	1	-	304	-	-	304
5. Furniture and equipment:								
a) Purchase	326	4	120	-	450	-	242	692
b) Rental	66	-	-	-	66	-	-	66
6. Space rental	54	-	-	-	54	-	-	54
7. Operational supplies & exp.	528	27	80	2	637	7	-	644
8. Cost of Goods Sold	-	198	-	-	198	-	-	198
9. Utilities	254	-	-	-	254	-	-	254
10. Taxes a) Property	41	10	-	-	51	-	-	51
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-
13. External contracted services	211	-	-	-	211	-	-	211
14. Scholarships, bursaries, etc.	-	-	-	-	-	37	-	37
15. Principal and interest repayments	-	15	-	-	15	-	1,136	1,151
16. Land and site services	-	-	-	-	-	-	662	662
17. Buildings	-	-	-	-	-	-	3,551	3,551
18. Miscellaneous	344	1	-	1	346	-	-	346
TOTAL	7,524	305	253	11	8,093	44	5,591	13,728

(University) Laurentian University of Sudbury

OPERATING EXPENSES

SUPPLEMENTARY STATEMENT FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	2,579	-	2,579							2,579
(b) Part-time	369	-	369							369
(c) On leave	23	-	23							23
(ii) Other instruction and research	249	-	249							249
SUB-TOTAL	3,220	-	3,220	-	-	-	-	-	-	3,220
2. Other salaries and wages	363	-	363	321	117	228	435	378	24	1,866
3. Fringe benefits	257	-	257	-	-	-	27	27	-	311
4. Books and Periodicals	-	-	-	303	-	-	-	-	-	303
5. Furniture and Equipment										
(a) Purchase	122	-	122	26	98	5	18	57	-	326
(b) Rental	-	-	-	-	66	-	-	-	-	66
6. Space Rental	-	-	-	-	-	54	-	-	-	54
7. Operational supplies & exp.	229	-	229	28	22	44	92	102	11	528
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	254	-	254
10. Taxes a) Property	-	-	-	-	-	-	-	41	-	41
b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	-	-	-
12. Internal cost allocations	-	-	-	-	-	-	-	-	-	-
13. External contracted services	-	-	-	-	-	13	-	198	-	211
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
15. Principal and interest re-payments	-	-	-	-	-	-	-	-	-	-
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	128	-	128	2	3	43	79	1	88	344
TOTAL	4,319	-	4,319	680	306	387	651	1,058	123	7,524

(University) McMaster University

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~ ACTUAL: ~~XXXXXXXXXXXX XXXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	22,803				22,803			22,803
b) Principal & interest re-payment							4,545	4,545
c) Other	1,973		1,009		2,982		23,106	26,088
(ii) Federal	221		5,405		5,626			5,626
(iii) Other	180		1		181			181
2. Fees a) Tuition	4,368			288	4,656			4,656
b) Other	271	1,708		11	1,335			1,335
3. Long Term Debt								
a) Provincial							8,975	8,975
b) Other								
4. Gifts, Donations and Non-Government Grants	35				35			35
5. Other	835	2,654	858		5,002	230	1,191	6,423
TOTAL REVENUE	30,686	4,362	7,273	299	42,620	230	37,817	80,667
TOTAL EXPENSES (brought forward from page 2)	29,488	4,603	7,273	254	41,618			
Excess of Revenue over Expenses	1,198	(241)	NIL	45	1,002			

DATE December 9, 1971 . No. of Eligible BIU's 16,423.3

Reporting Officer

55

(University) McMaster University

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

XXXXXX: ACTUAL: XXXXXXXXXX XXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	8,614		172		8,786			8,786
b) Part-time	951			99	1,050			1,050
c) On leave	215				215			215
(ii) Other instruction and research	2,168		3,724		5,892			5,892
SUB-TOTAL	11,948		3,896	99	15,943			15,943
2. Other salaries and wages	8,552	1,391		53	9,996			9,996
3. Fringe benefits	2,166	71	238	7	2,482			2,482
4. Books and periodicals	896		4		900			900
5. Furniture and equipment:								
a) Purchase	503	66	881		1,450			1,450
b) Rental	307	37	27		371			371
6. Space rental	21	37			58			58
7. Operational supplies & exp.	2,307	461	1,823	19	4,610			4,610
8. Cost of Goods Sold		1,133			1,133			1,133
9. Utilities	790	22	2	1	815			815
10. Taxes a) Property	176	28			204			204
b) Other								
11. Renovations & alterations	675	152			827			827
12. Internal cost allocations	(334)	191	143		-			-
13. External contracted services	165	543			708			708
14. Scholarships, bursaries, etc.	85				85	325		410
15. Principal and interest repayments	400	463			863		4,545	5,408
16. Land and site services								
17. Buildings							30,414	30,414
18. Miscellaneous	831	8	259	75	1,173	160		1,333
TOTAL	29,488	4,603	7,273	254	41,618	485	34,959	77,062

University) McMaster University

Page 3 of 6
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

XXXXXX: ACTUAL: XXXXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$0
(i) Academic Ranks										
(a) Full-time	7,286	1,328	8,614							
(b) Part-time	911	40	951							
(c) On leave	215		215							
(ii) Other instruction and research	2,154	14	2,168							
SUB-TOTAL	10,566	1,382	11,948							11,948
2. Other salaries and wages	1,408	605	2,013	1,201	718	537	1,672	2,225	186	8,552
3. Fringe benefits	1,259	345	1,604	109	78	51	161	145	18	2,166
4. Books and Periodicals				896						896
5. Furniture and Equipment										
(a) Purchase	331	95	426	15	5	6	26	20	5	503
(b) Rental	11	23	34	36	223		14			307
6. Space Rental						4		17		21
7. Operational supplies & exp.	774	298	1,072	58	183	207	192	347	248	2,307
8. Cost of Goods Sold										
9. Utilities								790		790
10. Taxes a) Property								3	173	176
b) Other										
11. Renovations & alterations								675		675
12. Internal cost allocations					(143)			(191)		(334)
13. External contracted services								165		165
14. Scholarships, bursaries, etc.						85				85
15. Principal and interest repayments					400					400
16. Land and site services										
17. Buildings										
18. Miscellaneous	285	167	452	16	10	21	54	42	236	831
TOTAL	14,634	2,915	17,549	2,331	1,474	911	2,119	4,238	866	29,488

(University) Ottawa

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~ ACTUAL: ~~EXTRAORDINARY~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	22,987				22,987			22,987
b) Principal & interest re-payment							2,350	2,350
c) Other	3,801		86		3,887		88	3,975
(ii) Federal	234		2,925		3,159		520	3,679
(iii) Other								
2. Fees a) Tuition	4,927			77	5,004			5,004
b) Other	605	417			1,022			1,022
3. Long Term Debt								
a) Provincial							11,950	11,950
b) Other								
4. Gifts, Donations and Non-Government Grants	7		456		463	199	119	781
5. Other	902	1,031			1,933		3	1,936
TOTAL REVENUE	33,463	1,448	3,467	77	38,455	199	15,030	53,684
TOTAL EXPENSES (brought forward from page 2)	35,124	1,577	3,467	77	40,245			
Excess of Revenue over Expenses	(1,661)	(129)	NIL	NIL	(1,790)			

DATE December 9, 1971 No. of Eligible BIU's 16.555.5

R. Brisson
Reporting Officer

58

(University) Ottawa

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

~~XXXXXX~~ ACTUAL: ~~XXXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	10,415				10,415			10,415
b) Part-time	2,018			53	2,071			2,071
c) On leave	279				279			279
(ii) Other instruction and research	1,296		565	2	1,863			1,863
SUB-TOTAL	14,008		565	55	14,628			14,628
2. Other salaries and wages	8,254	206	1,384	12	9,856			9,856
3. Fringe benefits	2,192	21	43	1	2,257			2,257
4. Books and periodicals	876				876		3	879
5. Furniture and equipment:								
a) Purchase	1,548	15	659		2,222		2,975	5,197
b) Rental	431				431			431
6. Space rental	298	4			302			302
7. Operational supplies & exp.	1,252	14	626	2	1,894			1,894
8. Cost of Goods Sold		436			436			436
9. Utilities	772	13			785			785
10. Taxes a) Property	207	48			255			255
b) Other								
11. Renovations & alterations	1,425	1			1,426			1,426
12. Internal cost allocations	(500)	500			-0-			-0-
13. External contracted services	1,106	132	1		1,239			1,239
14. Scholarships, bursaries, etc.	70				70	87		157
15. Principal and interest re-payments	3	168			171		2,350	2,521
16. Land and site services							1,543	1,543
17. Buildings							8,752	8,752
18. Miscellaneous	3,182	19	189	7	3,397			3,397
TOTAL	35,124	1,577	3,467	77	40,245	87	15,623	55,955

University) Ottawa

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

~~ACTUAL: ESTIMATED~~ ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	8,949	1,466	10,415							10,415
(b) Part-time	1,883	135	2,018							2,018
(c) On leave	279	--	279							279
(ii) Other instruction and research	1,248	48	1,296							1,296
SUB-TOTAL	12,359	1,649	14,008							14,008
2. Other salaries and wages	2,479	649	3,128	1,142	466	361	1,357	1,675	125	8,254
3. Fringe benefits	1,533	165	1,698	76	48	27	137	194	12	2,192
4. Books and Periodicals				876						876
5. Furniture and Equipment										
(a) Purchase	913	182	1,095	12	136	14	102	186	3	1,548
(b) Rental	113	4	117	21	263		24	2	4	431
6. Space Rental	262		262	3		16	5	12		298
7. Operational supplies & exp.	678	142	820	58	71	60	106	114	23	1,252
8. Cost of Goods Sold										
9. Utilities								772		772
10. Taxes a) Property								207		207
b) Other										
11. Renovations & alterations								1,425		1,425
12. Internal cost allocations							(70)	(430)		(500)
13. External contracted services	186	27	213	3	60	18	74	720	18	1,106
14. Scholarships, bursaries, etc.						70				70
15. Principal and interest repayments									3	3
16. Land and site services										
17. Buildings										
18. Miscellaneous	560	83	643	26	23	87	173	192	2,038	3,182
TOTAL	19,083	2,901	21,984	2,217	1,067	653	1,908	5,069	2,226	35,124

University) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~XXXXXX~~ ACTUAL: ~~XXXXXXXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial: a) Formula	24,227	-	-	-	24,227	-	-	24,227
b) Principal & interest re-payment	-	-	-	-	-	-	2,500	2,500
c) Other	743	-	589	-	1,332	-	675	2,007
(ii) Federal	-	-	3,967	-	3,967	-	-	3,967
(iii) Other	-	-	-	-	-	-	-	-
2. Fees a) Tuition	4,588	-	-	623	5,211	-	-	5,211
b) Other	-	2,311	-	-	2,311	-	-	2,311
3. Long Term Debt								
a) Provincial	-	-	-	-	-	-	8,900	8,900
b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	353	-	1,642	-	1,995	1,837	1,096	4,928
5. Other	327	1,147	-	-	1,474	-	865	2,339
TOTAL REVENUE	30,238	3,458	6,198	623	40,517	1,837	14,036	56,390
TOTAL EXPENSES (brought forward from page 2)	30,500	3,350	6,198	258	40,306			
Excess of Revenue over Expenses	(262)	108	NIL	365	211			

DATE December 8, 1971 No. of Eligible BIU's 16,467.9

D H Parkinson
Reporting Officer

(University) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

[redacted]: ACTUAL: [redacted] FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	11,784	-	-	-	11,784	-	-	11,784
b) Part-time	470	-	-	-	470	-	-	470
c) On leave	214	-	-	-	214	-	-	214
(ii) Other instruction and research	1,403	-	901	59	2,363	-	-	2,363
SUB-TOTAL	13,871	-	901	59	14,831	-	-	14,831
2. Other salaries and wages	8,408	1,243	2,706	42	12,399	-	-	12,399
3. Fringe benefits	1,772	104	-	-	1,876	-	-	1,876
4. Books and periodicals	965	-	-	-	965	-	-	965
5. Furniture and equipment:								
a) Purchase	584	38	-	-	622	-	-	622
b) Rental	839	-	-	-	839	-	-	839
6. Space rental	43	40	-	-	83	-	-	83
7. Operational supplies & exp.	1,936	267	2,132	157	4,492	-	-	4,492
8. Cost of Goods Sold	-	-	-	-	-	-	-	-
9. Utilities	585	160	6	-	751	-	-	751
10. Taxes a) Property	274	22	-	-	296	-	-	296
b) Other	-	-	-	-	-	-	-	-
11. Renovations & alterations	321	164	-	-	485	-	-	485
12. Internal cost allocations	167	(40)	(51)	-	76	(73)	(3)	-
13. Internal contracted services	72	747	-	-	819	-	-	819
14. Scholarships, bursaries, etc.	-	-	-	-	-	1,015	-	1,015
15. Principal and interest repayments	-	497	-	-	497	-	2,883	3,380
16. Land and site services	-	-	-	-	-	-	592	592
17. Buildings	-	-	-	-	-	-	10,387	10,387
18. Miscellaneous	663	108	504	-	1,275	895	-	2,170
TOTAL	30,500	3,350	6,198	258	40,306	1,837	13,859	56,002

iversity) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

~~BUDGET~~: ACTUAL: ~~AUDITED ACCOUNTS~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	10,044	1,740	11,784							11,784
(b) Part-time	402	68	470							470
(c) On leave	170	44	214							214
(ii) Other instruction and research	1,322	81	1,403							1,403
SUB-TOTAL	11,938	1,933	13,871	-	-	-	-	-	-	13,871
2. Other salaries and wages	2,182	812	2,994	1,287	648	105	1,484	1,707	183	8,408
3. Fringe benefits	931	251	1,182	70	37	-	283	178	22	1,772
4. Books and Periodicals	-	-	-	965	-	-	-	-	-	965
5. Furniture and Equipment										
(a) Purchase	380	34	414	31	62	1	23	44	9	584
(b) Rental	21	8	29	26	561	-	57	164	2	839
6. Space Rental	43	-	43	-	-	-	-	-	-	43
7. Operational supplies & exp.	870	71	941	69	77	3	286	332	228	1,936
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	585	-	585
10. Taxes a) Property	-	-	-	-	-	-	-	274	-	274
b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	321	-	321
12. Internal cost allocations	78	-	78	-	-	86	-	3	-	167
13. External contracted services	66	-	66	-	-	-	6	-	-	72
14. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
15. Principal and interest repayments	-	-	-	-	-	-	-	-	-	-
16. Land and site services	-	-	-	-	-	-	-	-	-	-
17. Buildings	-	-	-	-	-	-	-	-	-	-
18. Miscellaneous	374	46	420	25	14	6	46	51	101	663
TOTAL	16,883	3,155	20,038	2,473	1,399	201	2,185	3,659	545	30,500

(University) St. George Campus
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~ ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED JUNE 30. 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	70,637				70,637			70,637
b) Principal & interest re-payment							5,230	5,230
c) Other	1,691		568		2,259	19	450	2,728
(ii) Federal	460		14,331		14,791	44	1,429	16,264
(iii) Other	6				6	-		6
2. Fees a) Tuition	8,908			973	9,881			9,881
b) Other	564				564			564
3. Long Term Debt								
a) Provincial							13,175	13,175
b) Other							-	
4. Gifts, Donations and Non-Government Grants	544		4,339		4,883	1,773	-	6,656
5. Other	5,124	2,195			7,319	448	1,785	9,552
TOTAL REVENUE	87,934	2,195	19,238	973	110,340	2,284	22,069	134,693
TOTAL EXPENSES (brought forward from page 2)	88,001	2,185	19,238	915	110,339			
Excess of Revenue over Expenses	(67)	10	NIL	58	1			

DATE November 25, 1971 No. of Eligible BIU's 48,603.7

Reporting Officer
C. I. Court

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(University) St. George Campus
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research (1)	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	27,771							27,717
b) Part-time	3,107			76				3,183
c) On leave	717							717
(ii) Other instruction and research	4,763		11,125	418		206		16,512
SUB-TOTAL	36,358		11,125	494		206		48,183
2. Other salaries and wages	24,736	362	227	172		163		25,660
3. Fringe benefits	5,536	26	491	24		1		6,078
4. Books and periodicals	1,738					57		1,795
5. Furniture and equipment:								
a) Purchase	2,391	51	1,924				578	4,944
b) Rental	1,495							1,495
6. Space rental	318							318
7. Operational supplies & exp.	8,796	102	5,471	225		339		14,933
8. Cost of Goods Sold		62						62
9. Utilities	2,949							2,949
10. Taxes a) Property	538							538
b) Other								
11. Renovations & alterations	1,292						682	1,974
12. Internal cost allocations	(400)	400						-
13. External contracted services		804						804
14. Scholarships, bursaries, etc.	654					1,518		2,172
15. Principal and interest repayments		378					5,230	5,608
16. Land and site services							417	417
17. Buildings							13,657	13,657
18. Miscellaneous	1,600							1,600
TOTAL	88,001	2,185	19,238	915		2,284	20,564	133,187

(1) Distribution is estimated

University) St. George Campus
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

~~BUDGET~~; ACTUAL; ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	22,565	5,206	27,771							27,771
(b) Part-time	2,090	1,017	3,107							3,107
(c) On leave	717		717							717
(ii) Other instruction and research	4,389	374	4,763							4,763
SUB-TOTAL	29,761	6,597	36,358							36,358
2. Other salaries and wages	6,674	2,682	9,356	4,308	1,816	1,042	2,821	5,077	316	24,736
3. Fringe benefits	3,216	1,033	4,249	364	144	73	244	434	28	5,536
4. Books and Periodicals				1,738						1,738
5. Furniture and Equipment										
(a) Purchase	1,045	78	1,123	73	972	13	36	147	27	2,391
(b) Rental					1,495					1,495
6. Space Rental								318		318
7. Operational supplies & exp.	2,975	1,306	4,281	285	382	102	363	2,886	497	8,796
8. Cost of Goods Sold										
9. Utilities								2,949		2,949
10. Taxes a) Property								538		538
b) Other										
11. Renovations & alterations								1,292		1,292
12. Internal cost allocations								(400)		(400)
13. External contracted services										
14. Scholarships, bursaries, etc.	481	173	654							654
15. Principal and interest repayments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	465		465				(476)	123	1,488	1,600
TOTAL	44,617	11,869	56,486	6,768	4,809	1,230	2,988	13,364	2,356	88,001

(University) Scarborough College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~: ACTUAL: ~~ANTICIPATED~~-ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	3,064				3,064			3,064
b) Principal & interest re-payment							1,422	1,422
c) Other	727				727			727
(ii) Federal								
(iii) Other								
2. Fees a) Tuition	972				972			972
b) Other	24				24			24
3. Long Term Debt								
a) Provincial							625	625
b) Other								
4. Gifts, Donations and Non-Government Grants								
5. Other	17	123			140			140
TOTAL REVENUE	4,804	123			4,927		2,047	6,974
TOTAL EXPENSES (brought forward from page 2)	4,857	126			4,983			
Excess of Revenue over Expenses	(53)	(3)	NIL		(56)			

DATE November 23, 1971 No. of Eligible BIU's 2,434.6

Reporting Officer
G. L. Court

Universi;ty) Scarborough College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	1,207				1,207			1,207
b) Part-time	98				98			98
c) On leave	50				50			50
(ii) Other instruction and research	428				428			428
SUB-TOTAL	1,783				1,783			1,783
2. Other salaries and wages	1,471	44			1,515			1,515
3. Fringe benefits	263				263			263
4. Books and periodicals	97				97			97
5. Furniture and equipment:								
a) Purchase	121				121		64	185
b) Rental	17				17			17
6. Space rental	3				3			3
7. Operational supplies & exp.	486	17			503			503
8. Cost of Goods Sold	-	55			55			55
9. Utilities	253				253			253
10. Taxes a) Property	46				46			46
b) Other								
11. Renovations & alterations								
12. Internal cost allocations	10-	10			-			-
13. External contracted services								
14. Scholarships, bursaries, etc.								
15. Principal and interest repayments							1,422	1,422
16. Land and site services							863	863
17. Buildings							32	32
18. Miscellaneous	327				327			327
TOTAL	4,857	126			4,983		2,381	7,364

University) Scarborough College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	1,207		1,207							1,207
(b) Part-time	98		98							98
(c) On leave	50		50							50
(ii) Other instruction and research	428		428							428
SUB-TOTAL	1,783		1,783							1,783
2. Other salaries and wages	335		335	208	38	55	205	577	53	1,471
3. Fringe benefits	169		169	18	3	3	16	50	4	263
4. Books and Periodicals	-			97	-					97
5. Furniture and Equipment										
(a) Purchase	109		109	2		2	2		6	121
(b) Rental					17					17
6. Space Rental						3				3
7. Operational supplies & exp.	186		186	14	3	2	45	203	33	486
8. Cost of Goods Sold										
9. Utilities								253		253
10. Taxes a) Property								46		46
b) Other										
11. Renovations & alterations										
12. Internal cost allocations								10-		10-
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	81		81				246			327
TOTAL	2,663		2,663	339	61	65	514	1,119	96	4,857

(University) Erindale College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~BUDGET~~ ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	2,705				2,705			2,705
b) Principal & interest re-payment							1,136	1,136
c) Other	927				927			927
(ii) Federal								
(iii) Other								
2. Fees a) Tuition	848				848			848
b) Other	19				19			19
3. Long Term Debt								
a) Provincial							4,800	4,800
b) Other							-	
4. Gifts, Donations and Non-Government Grants								
5. Other	12	91			103			103
TOTAL REVENUE	4,511	91			4,602		5,936	10,538
TOTAL EXPENSES (brought forward from page 2)	4,391	104			4,495			
Excess of Revenue over Expenses	120	(13)	NIL		107			

DATE November 23, 1971 No. of Eligible BIU's 2,150.0

Reporting Officer,
G. L. Court

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(University) Erindale College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET: ACTUAL: ~~ANTICIPATED ACTUAL~~ FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	1,257				1,257			1,257
b) Part-time	42				42			42
c) On leave	-							-
(ii) Other Instruction and Research	352				352			352
SUB-TOTAL	1,651				1,651			1,651
2. Other salaries and wages	1,139	32			1,171			1,171
3. Fringe benefits	206				206			206
4. Books and periodicals	121				121			121
5. Furniture and equipment:								
a) Purchase	244	2			246		257	503
b) Rental	28				28			28
6. Space rental	9				9			9
7. Operational supplies & exp.	449	10			459			459
8. Cost of Goods Sold		35			35			35
9. Utilities	152				152			152
10. Taxes a) Property	23				23			23
b) Other								
11. Renovations & alterations								
12. Internal cost allocations	25-	25			-			-
13. External contracted services								
14. Scholarships, bursaries, etc.								
15. Principal and interest repayments							1,136	1,136
16. Land and site services							132	132
17. Buildings							4,189	4,189
18. Miscellaneous	394				394			394
TOTAL	4,391	104			4 495		5,714	10,209

University) Erindale College
University of Toronto

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL ANTICIPATED-ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

	FUNCTIONAL AREAS									
	Instruction and Research									
ORDERS OF MAGNITUDE	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	1,257		1,257							1,257
(b) Part-time	42		42							42
(c) On leave										
(ii) Other instruction and research	352		352							352
SUB-TOTAL	1,651		1,651							1,651
2. Other salaries and wages	262		262	167	22	52	179	383	74	1,139
3. Fringe benefits	142		142	11	2	3	15	28	6	206
4. Books and Periodicals				121						121
5. Furniture and Equipment										
(a) Purchase	228		228	1		1		14		244
(b) Rental					12				16	28
6. Space Rental						4		5		9
7. Operational supplies & exp.	181		181	11	6	4	55	162	30	449
8. Cost of Goods Sold										
9. Utilities								152		152
10. Taxes a) Property								23		23
b) Other										
11. Renovations & alterations										
12. Internal cost allocations								25-		25-
13. External contracted services										
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	44		44				230	120		394
TOTAL	2,508		2,508	311	42	64	479	862	125	4,391

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

XXXXXX: ACTUAL: XXXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	2,945				2,945			2,945
b) Principal & interest re-payment							1,518	1,518
c) Other	1,863		33		1,896			1,896
(ii) Federal			244		244			244
(iii) Other								
2. Fees a) Tuition	957			9	966			966
b) Other	53	794			847			847
3. Long Term Debt								
a) Provincial							1,050	1,050
b) Other							257	257
4. Gifts, Donations and Non-Government Grants	50		25		75	88	762	925
5. Other	68	444			512	19		531
TOTAL REVENUE	5,936	1,238	302	9	7,485	107	3,587	11,179
TOTAL EXPENSES (brought forward from page 2)	5,698	1,274	302	20	7,294			
Excess of Revenue over Expenses	238	(36)	NIL	(11)	191			

REVISED:
DATE December 10, 1971. No. of Eligible BIU's 2,337

Reporting Officer

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

ACTUAL: FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	1,753				1,753			1,753
b) Part-time	235				235			235
c) On leave	180				180			180
(ii) Other instruction and research	16		100	16	132	6		138
SUB-TOTAL	2,184		100	16	2,300	6		2,306
2. Other salaries and wages	1,744	321	90		2,155		79	2,234
3. Fringe benefits	340	19	10		369	1		370
4. Books and periodicals	180				180	18		198
5. Furniture and equipment:								
a) Purchase	7		50		57	5	507	569
b) Rental	16				16			16
6. Space rental	7	3			10			10
7. Operational supplies & exp.	304	75	32	1	412			412
8. Cost of Goods Sold		246			246			246
9. Utilities	241	44			285			285
10. Taxes a) Property	32				32			32
b) Other	9	1			10			10
11. Renovations & alterations	10	8			18	8		26
12. Internal cost allocations								
13. External contracted services	130	339	10		479		153	632
14. Scholarships, bursaries, etc.	29				29	36		65
15. Principal and interest re-payments	88	188			276		1,518	1,794
16. Land and site services							459	459
17. Buildings							842	842
18. Miscellaneous	377	30	10	3	420	16	29	465
TOTAL	5,698	1,274	302	20	7,294	90	3,587	10,971

Revised - December 10, 1971.

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

~~XXXXXXX~~ ACTUAL: ~~XXXXXXXXXXXXXXXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research — ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	1,753		1,753							1,753
(b) Part-time	235		235							235
(c) On leave	180		180							180
(ii) Other instruction and research	16		16							16
SUB-TOTAL	2,184		2,184							2,184
2. Other salaries and wages	427		427	302	2	85	381	526	21	1,744
3. Fringe benefits	225		225	25		5	35	49	1	340
4. Books and Periodicals				180						180
5. Furniture and Equipment										
(a) Purchase					3	4				7
(b) Rental	2		2	1	7				6	16
6. Space Rental						6		1		7
7. Operational supplies & exp.	132		132	14	2	5	66	78	7	304
8. Cost of Goods Sold										
9. Utilities								241		241
10. Taxes a) Property								32		32
b) Other								9		9
11. Renovations & alterations								10		10
12. Internal cost allocations										
13. External contracted services	55		55		66			9		130
14. Scholarships, bursaries, etc.						29				29
15. Principal and interest repayments									88	88
16. Land and site services										
17. Buildings										
18. Miscellaneous	171		171	19		15	86	16	70	377
TOTAL	3,196		3,196	541	80	149	568	971	193	5,698

REVISED: December 10/71

(University) University of Waterloo

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

ESTIMATE ACTUAL: FOR THE FISCAL YEAR ENDED June 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	27,732				27,732			27,732
b) Principal & interest re-payment							4,378	4,378
c) Other	279		305		584		492	1,076
(ii) Federal	216		3,759		3,975			3,975
(iii) Other								
2. Fees a) Tuition	5,743			343	6,086			6,086
b) Other	388	2,552			2,940			2,940
3. Long Term Debt								
a) Provincial							9,075	9,075
b) Other							269	269
4. Gifts, Donations and Non-Government Grants	12		624		636	268	517	1,421
5. Other	1,184	3,151			4,335	1	382	4,718
TOTAL REVENUE	35,554	5,703	4,688	343	[illegible]088	269	15,113	61,670
TOTAL EXPENSES (brought forward from page 2)	36,027	5,034	4,688	387	45,136			
Excess of Revenue over Expenses	(473)	669	NIL	(44)	152			

DATE November 11, 1971 No. of Eligible BIU's 20,316.7

REVISED DATE: December 14, 1971

Reporting Officer
A. H. Headlam, Comptroller.

(University) University of Waterloo

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

XXXXXX: ACTUAL: XXXXXXXXXXXXXXXXX FOR THE FISCAL YEAR ENDED June 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Banks								
a) Full-time	10,680				10,680			10,680
b) Part-time	936				936			936
c) On leave	381				381			381
(ii) Other instruction and research	2,429		1,870	117	4,416			4,416
SUB-TOTAL	14,426		1,870	117	16,413			16,413
2. Other salaries and wages	10,606	1,632	670	87	12,995	2		12,997
3. Fringe benefits	1,797	131	69	15	2,012			2,012
4. Books and periodicals	990				990		43	1,033
5. Furniture and equipment:								
a) Purchase	2,318	59	1,300	1	3,678		795	4,473
b) Rental	600				600			600
6. Space rental	189				189			189
7. Operational supplies & exp.	2,085	370	256	62	2,759			2,759
8. Cost of Goods Sold	-	2,031			2,045			2,045
9. Utilities	750	318			1,068			1,068
10. Taxes a) Property	279	70			349			349
b) Other	-	-	-	-	-	-	-	
11. Renovations & alterations	81				81	-	-	1
12. Internal cost allocations	(77)	(2)	79	-	-	-	-	
13. External contracted services	206	-	-	-	206	-	-	206
14. Scholarships, bursaries, etc.	1	-	-	-	1	204	-	205
15. Principal and interest repayments		356			356		5,226	5,582
16. Land and site services							241	241
17. Buildings							10,448	10,448
18. Miscellaneous	1,776	69	444	105	2,394	11		2,405
TOTAL	36,027	5,034	4,688	387	46,136	217	16,753	63,106

(University) University of Waterloo

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

~~BUDGET~~: ACTUAL: ~~XXXXXXXXXX XXXXX~~ FOR THE FISCAL YEAR ENDED June 30, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS									
	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks										
(a) Full-time	10,680	-	10,680							10,680
(b) Part-time	936	-	936							936
(c) On leave	381	-	381							381
(ii) Other instruction and research	2,429	-	2,429							2,429
SUB-TOTAL	14,426	-	14,426							14,426
2. Other salaries and wages	2,680	-	2,680	1,229	1,198	1,234	1,796	2,384	85	10,606
3. Fringe benefits	1,170	-	1,170	89	87	86	147	214	4	1,797
4. Books and Periodicals	-	-	-	990	-	-	-	-	-	990
5. Furniture and Equipment										
(a) Purchase	1,873	-	1,873	45	268	18	57	48	9	2,318
(b) Rental	312	-	312	13	271	-	4	-	-	600
6. Space Rental	189	-	189	-	-	-	-	-	-	189
7. Operational supplies & exp.	1,014	-	1,014	82	178	164	269	360	18	2,085
8. Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
9. Utilities	-	-	-	-	-	-	-	750	-	750
10. Taxes a) Property	-	-	-	-	-	-	-	279	-	279
b) Other	-	-	-	-	-	-	-	-	-	-
11. Renovations & alterations	-	-	-	-	-	-	-	81	-	81
12. Internal cost allocations	-	-	-	-	-	-	(77)	-	-	(77)
13. External contracted services	-	-	-	-	120	-	-	86	-	206
14. Scholarships, bursaries, etc.	-	-	-	-	-	1	-	-	-	1
15. Principal and interest re-payments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	786	-	786	27	42	283	143	43	452	1,776
TOTAL	22,450	-	22,450	2,475	2,164	1,786	2,339	4,245	568	36,027

(University) Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

~~XXXXXXXXXXXXXXXXXXXXXXXX~~ ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	31,614				31,614			31,614
b) Principal & interest re-payment							2,633	2,633
c) Other	279		464		743			743
(ii) Federal			4,213		4,213		14	4,227
(iii) Other	102		97		199		125	324
2. Fees a) Tuition	6,428			596	7,024			7,024
b) Other	361	2,249			2,610			2,610
3. Long Term Debt								
a) Provincial							11,667	11,667
b) Other							2	2
4. Gifts, Donations and Non-Government Grants	113		1,717		1,830		56	1,886
5. Other	977	3,884			4,861	693	353	5,907
TOTAL REVENUE	39,874	6,133	6,491	596	53,094	693	14,850	68,637
TOTAL EXPENSES (brought forward from page 2)	39,468	6,042	6,491	457	52,458			
Excess of Revenue over Expenses	406	91	NIL	139	636			

DATE _____ No. of Eligible BIU's 23,032.5

A K Adkinson
Reporting Officer

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(University) Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

~~XXXXXXXXXXXXXXXXXXXXX~~ ACTUAL FOR THE FISCAL YEAR ENDED 30 June 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
1. Salaries - Instruction and Research	$000	$000	$000	$000	$000	$000	$000	$000
(i) Academic Ranks								
a) Full-time	13,137		362		13,499			13,499
b) Part-time	2,040			173	2,213			2,213
c) On leave	296				296			296
(ii). Other instruction and research	1,562		1,446	3	3,011			3,011
SUB-TOTAL	17,035		1,808	176	19,019			19,019
2. Other salaries and wages	10,360	1,882	1,756	39	14,037			14,037
3. Fringe benefits	2,356	94	61		2,511			2,511
4. Books and periodicals	1,264				1,264	9		1,273
5. Furniture and equipment:								
a) Purchase	1,384	49	528	3	1,964		706	2,670
b) Rental	829	9			838			838
6. Space rental	13			1	14			14
7. Operational supplies & exp.	1,761	412	1,730	135	4,038			4,038
8. Cost of Goods Sold		2,327			2,327			2,327
9. Utilities	794	199			993			993
10. Taxes a) Property	284	108			392			392
b) Other								
11. Renovations & alterations	814				814			814
12. Internal cost allocations	(224)	74	146	4	-			-
13. External contracted services	532				532			532
14. Scholarships, bursaries, etc.						101		101
15. Principal and interest re-payments		720			720		2,633	3,353
16. Land and site services							424	424
17. Buildings	714				714		13,553	14,267
18. Miscellaneous	1,552	168	462	99	2,281	201	19	2,501
TOTAL	39,468	6,042	6,491	457	52,458	311	17,335	70,104

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University) Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

XXXX XXXX: ACTUAL FOR THE FISCAL YEAR ENDED 30 June, 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	11,378	1,759	13,137							13,137
(b) Part-time	1,660	380	2,040							2,040
(c) On leave	271	25	296							296
(ii) Other instruction and research	1,464	98	1,562							1,562
SUB-TOTAL	14,773	2,262	17,035							17,035
2. Other salaries and wages	2,781	994	3,775	1,763	655	520	1,257	2,277	113	10,360
3. Fringe benefits	1,290	282	1,572			7	166	249	362	2,356
4. Books and Periodicals				1,264						1,264
5. Furniture and Equipment										
(a) Purchase	1,131	116	1,247	15	40	5	27	40	10	1,384
(b) Rental	175		175		648		6			829
6. Space Rental	3		3					10		13
7. Operational supplies & exp.	913	227	1,140	94	97	27	267	90	46	1,761
8. Cost of Goods Sold										
9. Utilities								794		794
10. Taxes a) Property								284		284
b) Other										
11. Renovations & alterations								814		814
12. Internal cost allocations					(140)	7		(91)		(224)
13. External contracted services					281		185		66	532
14. Scholarships, bursaries, etc.										
15. Principal and interest repayments										
16. Land and site services										
17. Buildings								714		714
18. Miscellaneous	830	33	863	26	21	129	238	110	165	1,552
TOTAL	21,896	3,914	25,810	3,162	1,602	695	2,146	5,291	762	39,468

(University) of Windsor

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: (ACTUAL) ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	13,553				13,553			13,553
b) Principal & interest re-payment							2,170	2,170
c) Other	641		68		709			709
(ii) Federal			1,032		1,032			1,032
(iii) Other			70		70			70
2. Fees a) Tuition	4,099			34	4,133			4,133
b) Other	248				248			248
3. Long Term Debt								
a) Provincial								
b) Other							9,300	9,300
4. Gifts, Donations and Non-Government Grants	53				53	7	351	411
5. Other	242	1,501			1,743			1,743
TOTAL REVENUE	18,836	1,501	1,170	34	21,541	7	11,821	33,369
TOTAL EXPENSES (brought forward from page 2)	18,533	1,667	1,170	--	21,370			
Excess of Revenue over Expenses	303	(166)	NIL	34	171			

DATE December 9, 1971 No. of Eligible BIU's 10354

J. G. Dennis
Reporting Officer

(University) of Windsor

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

BUDGET / ACTUAL / ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	6,609				6,609			6,609
b) Part-time	1,043				1,043			1,043
c) On leave	347				347			347
(ii) Other instruction and research	791				791			791
SUB-TOTAL	8,790				8,790			8,790
2. Other salaries and wages	5,233	270	566		6,069			6,069
3. Fringe benefits	765	47			812			812
4. Books and periodicals	836				836			836
5. Furniture and equipment:								
a) Purchase	498	1	255		754		717	1,471
b) Rental	343	3			346			346
6. Space rental	45				45			45
7. Operational supplies & exp.	854	44	288		1,186			1,186
8. Cost of Goods Sold		540			540			540
9. Utilities	562				562			562
10. Taxes a) Property	126				126			126
b) Other								
11. Renovations & alterations	120				120			120
12. Internal cost allocations	(485)	341	61		(83)		83	---
13. External contracted services	52				52			52
14. Scholarships, bursaries, etc.	53				53	3		56
15. Principal and interest re-payments		384			384		2,170	2,554
16. Land and site services							619	619
17. Buildings							8,609	8,609
18. Miscellaneous	741	37			778			778
TOTAL	18,533	1,667	1,170	---	21,370	3	12,198	33,571

University of Windsor

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ~~ACTUAL~~ ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	6,609		6,609							6,609
(b) Part-time	1,043		1,043							1,043
(c) On leave	347		347							347
(ii) Other instruction and research	791		791							791
SUB-TOTAL	8,790		8,790							8,790
2. Other salaries and wages	992		992	1,008	198	213	884	1,908	30	5,233
3. Fringe benefits	468		468	58	10	9	52	166	2	765
4. Books and Periodicals				836						836
5. Furniture and Equipment										
(a) Purchase	463		463		1	7	17	10		498
(b) Rental	5		5	16	302		20			343
6. Space Rental									45	45
7. Operational supplies & exp.	339		339	49	42	31	111	270	12	854
8. Cost of Goods Sold										
9. Utilities								562		562
10. Taxes a) Property									126	126
b) Other										
11. Renovations & alterations								120		120
12. Internal cost allocations					(59)		(20)	(406)		(485)
13. External contracted services								52		52
14. Scholarships, bursaries, etc.						53				53
15. Principal and interest repayments										
16. Land and site services										
17. Buildings										
18. Miscellaneous	310		310	20	15	57	133	52	154	741
TOTAL	11,367		11,367	1,987	509	370	1,197	2,734	369	18,533

(University) York University

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND OPERATING EXPENSE

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Revenue	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Government Grants								
(i) Provincial:								
a) Formula	23,682				23,682			23,682
b) Principal & interest re-payment							6,361	6,361
c) Other	194		182		376			376
(ii) Federal	77		1,869		1,946	11		1,957
(iii) Other	45		101		146			146
2. Fees a) Tuition	6,955			553	7,508			7,508
b) Other	56	2,028			2,084			2,084
3. Long Term Debt								
a) Provincial							16,625	16,625
b) Other							1,384	1,384
4. Gifts, Donations and Non-Government Grants	7		509		516	200		716
5. Other	125	3,012			3,137	303		3,440
TOTAL REVENUE	31,141	5,040	2,661	553	39,395	514	24,370	64,279
TOTAL EXPENSES (brought forward from page 2)	31,001	5,150	2,661	548	39,360			
Excess of Revenue over Expenses	140	(110)	NIL	5	35			

DATE December 10, 1971 No. of Eligible BIU's 17,980.4

K. G. Servinis
Reporting Officer
Asst. Dir. Financial

(University) York

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

EXPENSES

ACTUAL FOR THE FISCAL YEAR ENDED 1971

Objects of Expenses	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub Total	Trust and Endowment (Income)	Capital	Total
	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research								
(i) Academic Ranks								
a) Full-time	10,495		155	80	10,730			10,730
b) Part-time	1,118		8	99	1,225			1,225
c) On leave	306				306			306
(ii) Other instruction and research	1,368		138		1,506			1,506
SUB-TOTAL	13,287		301	179	13,767			13,767
2. Other salaries and wages	9,317	901	1,224	182	11,624	47	129	11,800
3. Fringe benefits	1,842	16	51	15	1,924		6	1,930
4. Books and periodicals	1,165		19		1,184	143		1,327
5. Furniture and equipment:								
a) Purchase	106	17	319		442		535	977
b) Rental	556	5			561			561
6. Space rental	1				1			1
7. Operational supplies & exp.	1,377	416	502	127	3,022	24		3,046
8. Cost of Goods Sold		940			940			940
9. Utilities	1,200	307			1,507			1,507
10. Taxes a) Property	194				194			194
b) Other								
11. Renovations & alterations		3			3		465	468
12. Internal cost allocations	(92)	92						
13. External contracted services	77	1,670			1,747			1,747
14. Scholarships, bursaries, etc.						133		133
15. Principal and interest repayments	165	744			909		6,491	7,400
16. Land and site services							3,709	3,709
17. Buildings							10,164	10,164
18. Miscellaneous	1,206	39	245	45	1,535		2	1,537
TOTAL	31,001	5,150	2,661	548	39,360	347	21,501	61,208

(University) York

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES

BUDGET: ACTUAL: ANTICIPATED ACTUAL FOR THE FISCAL YEAR ENDED 1971

OBJECTS OF EXPENSES	FUNCTIONAL AREAS: Instruction and Research ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
1. Salaries - Instruction and Research										
(i) Academic Ranks										
(a) Full-time	10,495		10,495							10,495
(b) Part-time	1,118		1,118							1,118
(c) On leave	306		306							306
(ii) Other instruction and research	1,368		1,368							1,368
SUB-TOTAL	13,287		13,287							13,287
2. Other salaries and wages	3,151		3,151	1,556	507	782	1,104	2,075	142	9,317
3. Fringe benefits	1,314		1,314	117	47	64	98	189	13	1,842
4. Books and Periodicals				1,165						1,165
5. Furniture and Equipment										
(a) Purchase	74		74	1		1		28	2	106
(b) Rental	31		31		525					556
6. Space Rental						1				1
7. Operational supplies & exp.	1,000		1,000	270	63	190	139	256	59	1,977
8. Cost of Goods Sold										
9. Utilities								1,200		1,200
10. Taxes a) Property								194		194
b) Other										
11. Renovations & alterations										
12. Internal cost allocations								(92)		(92)
13. External contracted services								77		77
14. Scholarships, bursaries, etc.										
15. Principal and interest re-payments										
16. Land and site services									165	165
17. Buildings										
18. Miscellaneous	575		575	15	10	105	156	42	303	1,206
TOTAL	19,432		19,432	3,124	1,152	1,143	1,497	3,969	684	31,001

10/12/71

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